

2018 Regular Session

HOUSE BILL NO. 374

BY REPRESENTATIVE ABRAMSON

TAX APPEALS/BOARD: Requires the Board of Tax Appeals to refund certain filing fees and deposits paid relating to claims for the solar energy systems tax credit

1 AN ACT

2 To require the Board of Tax Appeals to pay refunds of deposits and filing fees related to
3 appeals for certain claims for the solar energy system tax credit; to designate those
4 claims which qualify for a refund; to provide for an effective date; to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. Board of Tax Appeals shall pay refunds of deposits and filing fees paid
8 on appeals made to the commission related to a denial or potential denial by the Louisiana
9 Department of Revenue of a qualified claim for a solar energy system tax credit. Payment
10 shall be made from self-generated revenues of the board.

11 Section 2. For purposes of this Act, a "qualified claim for a solar energy system tax
12 credit" means a claim eligible for payment by the Department of Revenue pursuant to Act
13 413 of the 2017 Regular Session of the Legislature.

14 Section 3. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become
18 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 374 Original

2018 Regular Session

Abramson

Abstract: Requires the Board of Tax Appeals to pay refunds of deposits and filing fees for certain appeals related to claims for the solar energy system tax credit.

Proposed law requires the Board of Tax Appeals to pay refunds of deposits and filing fees paid on appeals made to the commission related to a denial or potential denial by the Dept. of Revenue of a qualified claim for a solar energy system tax credit. Payment shall be made from self-generated revenues of the board.

Proposed law provides that for purposes of proposed law, a "qualified claim" means a claim eligible for payment by the Dept. of Revenue pursuant to Act No. 413 of the 2017 RS.

Effective upon signature of governor or lapse of time for gubernatorial action.